

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> <b>STATE OF IOWA</b>   <b>2016</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2016</b> </div> <div style="text-align: center; padding: 5px;"> <b>CITY OF IDA GROVE, IOWA</b>  <b>DUE: December 1, 2016</b> </div>		<div style="text-align: center;"> <b>16204700500000</b>  <b>City Clerk</b>  <b>PO Box 236</b>  <b>Ida Grove, IA 51445</b> </div> <div style="text-align: center; font-size: small; margin-top: 10px;">         (Please correct any error in name, address, and ZIP Code)       </div>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	933,281		933,281	892,249
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	933,281		933,281	892,249
Delinquent property taxes	0		0	
TIF revenues	84,667		84,667	82,253
Other city taxes	249,211	0	249,211	269,951
Licenses and permits	7,899	0	7,899	6,970
Use of money and property	60,969	0	60,969	54,290
Intergovernmental	958,265	0	958,265	2,495,620
Charges for fees and service	199,555	789,542	989,097	1,317,727
Special assessments	0		0	
Miscellaneous	329,962	0	329,962	572,464
Other financing sources	421,513	0	421,513	903,448
<b>Total revenues and other sources</b>	3,245,322	789,542	4,034,864	6,594,972
<b>Expenditures and Other Financing Uses</b>				
Public safety	727,824	0	727,824	732,530
Public works	359,953	0	359,953	420,926
Health and social services	4,886	0	4,886	4,958
Culture and recreation	552,901	0	552,901	526,532
Community and economic development	7,350	0	7,350	7,872
General government	229,001	0	229,001	227,095
Debt service	260,100	0	260,100	273,802
Capital projects	1,620,085	0	1,620,085	2,915,920
<b>Total governmental activities expenditures</b>	3,762,100	0	3,762,100	5,109,635
Business type activities	0	734,809	734,809	1,087,524
<b>Total ALL expenditures</b>	3,762,100	734,809	4,496,909	6,197,159
Other financing uses, including transfers out	354,513	67,000	421,513	658,253
<b>Total ALL expenditures/And other financing uses</b>	4,116,613	801,809	4,918,422	6,855,412
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-871,291	-12,267	-883,558	-260,440
Beginning fund balance July 1, 2015	1,063,277	309,076	1,372,353	1,367,220
Ending fund balance June 30, 2016	191,986	296,809	488,795	1,106,780

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 869,333	Other long-term debt	\$ 0
Revenue debt	\$ 130,350	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 5,245,153

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted 11-23-2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Edith Ann Ball	Telephone →	Area Code 712-364-2428	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed 11/16/2016	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF IDA GROVE						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
1	Section A - TAXES											1				
2	Taxes levied on property	738,522	133,307		61,452			933,281			933,281	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	738,522	133,307		61,452	0		933,281		T01	933,281	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	738,522	133,307		61,452	0	0	933,281			933,281	6				
7	TIF revenues			84,667				84,667		T01	84,667	7				
	Other city taxes															
8	Utility tax replacement excise taxes							0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	43,604						43,604		T19	43,604	13				
14	Other local option taxes		205,607					205,607		T09	205,607	14				
15	TOTAL OTHER CITY TAXES	43,604	205,607	0	0	0	0	249,211	0		249,211	15				
16	Section B - LICENSES AND PERMITS	7,899						7,899		T29	7,899	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	2,055						2,055		U20	2,055	18				
19	Rents and royalties	58,914						58,914		U40	58,914	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	60,969	0	0	0	0	0	60,969	0		60,969	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants		537			505,599		506,136		B89	506,136	27				
28	Community development block grants					110,399		110,399		B50	110,399	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	537	0	0	615,998	0	616,535	0		616,535	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF IDA GROVE						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		264,707					264,707		C46	264,707	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	2,556						2,556		C89	2,556	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	38,414	6,947		3,277			48,638		C89	48,638	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	40,970	271,654	0	3,277	0	0	315,901	0		315,901	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	7,380						7,380			7,380	63		
64	Library service							0		D89	0	64		
65	Township contributions	18,449						18,449		D89	18,449	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	25,829	0	0	0	0	0	25,829	0		25,829	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	66,799	272,191	0	3,277	615,998	0	958,265	0		958,265	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	332,643	A91	332,643	73		
74	Sewer							0	281,020	A80	281,020	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport	6,142						6,142		A01	6,142	78		
79	Landfill/garbage							0	175,879	A81	175,879	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF IDA GROVE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	185,134						185,134		A61	185,134	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	8,279						8,279			8,279	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	199,555	0	0	0	0	0	199,555	789,542		989,097	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	94,382	5,541			196,890		296,813		U99	296,813	108				
109	Deposits and sales/fuel tax refunds	1,176						1,176		U99	1,176	109				
110	Sale of property and merchandise	6,546						6,546		U11	6,546	110				
111	Fines	1,899						1,899		U30	1,899	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	21,553						21,553			21,553	113				
114	Refunds and reimbursement	350						350			350	114				
115	Cleaning deposits	1,625						1,625			1,625	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	127,531	5,541	0	0	196,890	0	329,962	0		329,962	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF IDA GROVE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,244,879	616,646	84,667	64,729	812,888	0	2,823,809	789,542		3,613,351	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales							0		NR	0	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans				98,500	300,000		398,500			398,500	127			
128	Internal TIF loans and transfers in				23,013			23,013			23,013	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	0	0	0	121,513	300,000	0	421,513	0		421,513	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,244,879	616,646	84,667	186,242	1,112,888	0	3,245,322	789,542		4,034,864	132			
133												133			
134	Beginning fund balance July 1, 2015	333,603	1,012,828	127,095	-64,944	-345,305		1,063,277	309,076		1,372,353	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,578,482	1,629,474	211,762	121,298	767,583	0	4,308,599	1,098,618		5,407,217	136			
137												137			
138												138			
139												139			
140												140			
141												141			
142												142			
143												143			
144												144			
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150												150			
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157												157			
158												158			
159												159			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF IDA GROVE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	334,919						334,919		E62	334,919	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	8,549	3,167					11,716		E89	11,716	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	11,238	1,488					12,726		E59	12,726	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	134,518	6,354					140,872		E24	140,872	13
14	Purchase of land and equipment	225,734						225,734		G24	225,734	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,554						1,554		E32	1,554	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	303						303		E32	303	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	716,815	11,009		0	0	0	727,824			727,824	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF IDA GROVE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	82,943	199,327					282,270		E44	282,270	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	66,738						66,738		E44	66,738	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	10,177						10,177		E01	10,177	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	768						768		E81	768	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	160,626	199,327		0	0	0	359,953			359,953	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF IDA GROVE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	4,886						4,886		E79	4,886	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,886	0		0	0	0	4,886			4,886	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF IDA GROVE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	86,380	18,300					104,680		E52	104,680	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	56,663	16,674					73,337		E61	73,337	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	342,069	30,015					372,084		E61	372,084	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	2,800						2,800		E03	2,800	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	487,912	64,989		0	0	0	552,901			552,901	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	1,402						1,402		E89	1,402	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		4,694					4,694		E89	4,694	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	1,254						1,254		E89	1,254	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,656	4,694	0	0	0	0	7,350			7,350	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF IDA GROVE		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	29,660	721					30,381		E29	30,381	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	97,970	36,151					134,121		E23	134,121	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	826						826		E89	826	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	29,804						29,804		E25	29,804	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	16,493	566					17,059		E31	17,059	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	16,810						16,810		E89	16,810	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	191,563	37,438	0	0	0	0	229,001			229,001	176
177	Section G — DEBT SERVICE				260,100			260,100			260,100	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	260,100	0	0	260,100			260,100	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						1,620,085		1,620,085			1,620,085	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	1,620,085	0	1,620,085			1,620,085	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,620,085	0	1,620,085			1,620,085	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,564,458	317,457	0	260,100	1,620,085	0	3,762,100			3,762,100	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF IDA GROVE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								238,266	E91	238,266	198
199	Purchase of land and equipment								29,927	G91	29,927	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								247,523	E80	247,523	201
202	Purchase of land and equipment								43,882	G80	43,882	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								165,453	E81	165,453	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF IDA GROVE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								9,758		9,758	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								734,809		734,809	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,564,458	317,457	0	260,100	1,620,085	0	3,762,100	734,809		4,496,909	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	21,000	310,500					331,500	67,000		398,500	255
256	Internal TIF loans/repayments and transfers out			23,013				23,013			23,013	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	21,000	310,500	23,013	0	0	0	354,513	67,000		421,513	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,585,458	627,957	23,013	260,100	1,620,085	0	4,116,613	801,809		4,918,422	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		3,237	188,749				191,986			191,986	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	-6,976	998,280		-138,802	-852,502		0			0	267
268	Total Governmental	-6,976	1,001,517	188,749	-138,802	-852,502	0	191,986			191,986	268
269	Proprietary								296,809		296,809	269
270	Total ending fund balance June 30, 2016	-6,976	1,001,517	188,749	-138,802	-852,502	0	191,986	296,809		488,795	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,578,482	1,629,474	211,762	121,298	767,583	0	4,308,599	1,098,618		5,407,217	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF IDA GROVE</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
	Z00 \$	Amount - Omit cents 567,779

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 137,350	29U	39U 7,000	49U	49U	49U 130,350	49U	I89	2,758
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. GO Corp Purpose	19U 245,000	29U	39U 120,000	49U 125,000	49U	49U	49U	I89	9,495
11. Infrastructure	19U 180,767	29U	39U 16,433	49U 164,333	49U	49U	49U	I89	5,875
12. GO Corp Purpose	19U 625,000	29U	39U 45,000	49U 580,000	49U	49U	49U	I89	17,258
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	1,188,117	0	188,433	869,333	0	130,350	0	35,386	

  

<b>B. Short-term debt</b>		Amount - Omit cents	
Outstanding as of JULY 1, 2015	61V \$		
Outstanding as of JUNE 30, 2016	64V \$		

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
	\$	104,903,069	x .05 = \$	5,245,153	

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$			
				488,795	488,795

  

REMARKS	V98
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